

# SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS

JANUARY 1, 1939

State and type of fund	Size of firm	Contributions for 1938 (percentage of wages)	BENEFITS					
			Month first payable	Initial waiting period	Percentage of weekly wages	Maximum per week	Minimum per week	Duration (maximum times weekly benefit payable in 52 weeks)
ALABAMA: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent; employee, 1 percent.	January 1938	3 weeks	50 percent.....	\$15	None.....	20
ALASKA: Pooled, merit rating.	...do.....	Employer, 2.7 percent..	January 1939	2 weeks	...do.....	15	\$5 or 1/2 of wages...	16
ARIZONA: Pooled, merit rating.	Employer of 3 or more in 20 weeks.	...do.....	January 1938	..do...	...do.....	15	...do.....	14
ARKANSAS: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	...do.....	January 1938	..do...	...do.....	15	...do.....	16
CALIFORNIA: Pooled, merit rating. Ex-empted guaranteed employment and unemployment benefit plans.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent; employee, 1 percent, not to exceed 50 percent of general employer rate.	January 1938	4 weeks	...do.....	15	\$7.....	20
COLORADO: Pooled, merit rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent..	January 1939	2 weeks	...do.....	15	\$5 or 1/2 of wages...	16
CONNECTICUT: Pooled, merit rating.	Employer of 5 or more in 20 weeks.	...do.....	January 1938	..do...	4 percent of wages in a previous quarter of highest earnings.	15	\$7.50 or 6 percent of wages in a previous quarter of highest earnings.	13
DELAWARE: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	...do.....	January 1939	..do...	50 percent.....	15	\$5.....	13
DISTRICT OF COLUMBIA: Pooled, merit rating.	Employer of 1 or more...	Employer, 3 percent....	January 1938	3 weeks	40 percent, plus allowance for dependents to maximum of 65 percent.	15	None.....	26.6
FLORIDA: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent..	January 1939	..do...	50 percent.....	15	\$5 or 1/2 of wages...	16
GEORGIA: Pooled.....	...do.....	...do.....	...do.....	2 weeks	...do.....	15	...do.....	16
HAWAII: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	...do.....	...do.....	3 weeks	...do.....	15	\$5.....	15
IDaho: Pooled, merit rating.	...do.....	...do.....	September 1938.	..do...	...do.....	15	\$5 or 1/2 of wages...	20
ILLINOIS: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	...do.....	July 1939...	..do...	...do.....	15	...do.....	16
INDIANA: 5/8 employer reserve, 1/8 pooled. Guaranteed employment accounts.	...do.....	...do.....	April 1938..	2 weeks	4 percent of wages in a previous quarter of highest earnings.	15	\$5.....	15

State	type of fund	Size of firm	Contributions for 1938 (percentage of wages)	B E N E F I T S					Duration (maximum times weekly benefit pay- able in 52 weeks)
				Month first payable	Initial waiting period	Percentage of weekly wages	Maxi- mum per week	Minimum per week	
DELAWARE: Pooled, merit rating.	Employer of 8 or more in 15 weeks.	Employer, 2.7 percent..	July 1938...	2 weeks	50 percent.....	\$15	\$5 or weekly wage...	15	
KANSAS: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	...do.....	January 1939	..do...	4 percent of wages in a previous quarter of high- est earnings.	15	\$5 or 6 percent of wages in a pre- vious quarter of highest earnings.	1/ 16	
KENTUCKY: Employer reserve; employee contributions and earnings from invest- ment pooled.	Employer of 4 or more in 3 quarters, to each of 4 of whom \$50 payable in each such quarter, or of 8 or more in 20 weeks.	Employer, 2.7 percent; employee, 1 percent on wages up to \$3,000 per employer, not to exceed 50 percent of employer's contribu- tion.	...do.....	3 weeks	50 percent.....	15	\$4.....	15	
LOUISIANA: Pooled, merit rating.	Employer of 4 or more in 20 weeks or 12 or more in 10 weeks.	Employer, 2.7 percent; employee, 0.5 per- cent.	January 1938	2 weeks	...do.....	15	...do.....	15	
MAINE: Pooled.....	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent..	...do.....	..do...	...do.....	15	\$5 or 1/2 of wages...	15	
MARYLAND: Pooled.....	Employer of 4 or more in 20 weeks.	...do.....	...do.....	..do...	...do.....	15	...do.....	15	
MASSACHUSETTS: Pooled...	Employer of 8 or more in 20 weeks; 1939 and after, employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent; employee, 1 percent on wages not over \$2,500 per year (but suspended between 7/1/38 and 6/30/39).	...do.....	..do...	1/28 of wages in a previous quarter of highest earn- ings.	15	\$5.....	2/ 16	
MICHIGAN: Pooled, merit rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 3 percent....	July 1938...	3 weeks	4 percent of wages in a previous quarter of highest earnings.	15	\$7 or 6 percent of wages in a pre- vious quarter of highest earnings.	15	
MINNESOTA: Pooled, merit rating. Guaranteed em- ployment accounts.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent..	January 1938	2 weeks	50 percent.....	15	\$5 or 1/2 of wages....	15	

1/ 8 percent of wages credited to account.

2/ Over 32.8 depending upon prior earnings.

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			Month first payable	Initial waiting period	Percentage of weekly wages	Maximum per week	Minimum per week	Duration (maximum times weekly benefit payable in 52 weeks)
MISSISSIPPI: Pooled.....	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent..	April 1938..	2 weeks	1/26 of wages in a previous quarter of highest earnings.	\$16	None.....	14
MISSOURI: Pooled, merit rating.	...do.....	...do.....	January 1939	3 weeks	4 percent of wages in a previous quarter of highest earnings.	.5	\$6 or 6 percent of wages in a previous quarter of highest earnings.	12
MONTANA: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	...do.....	July 1939...	...do...	50 percent.....	.5	\$7 or 1/2 of wages...	16
NEBRASKA: Employer reserve; earnings from investment pooled.	Employer of 8 or more in 20 weeks.	...do.....	January 1939	2 weeks	...do.....	.5	\$5 or 1/2 of wages...	16
NEVADA: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	...do.....	...do.....	...do...	...do.....	.5	\$7 or 1/2 of wages...	16
NEW HAMPSHIRE: Pooled, merit rating.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	...do.....	January 1938	3 weeks	1/26 of wages in a previous quarter of highest earnings.	.5	\$5 or 1/2 of wages...	16
NEW JERSEY: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent; employee, 1 percent on wages up to \$3,000 per employer.	January 1939	2 weeks	...do.....	.5	\$5.....	16
NEW MEXICO: Pooled, merit rating.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent..	December 1938.	...do...	50 percent.....	.5	\$5 or 1/2 of wages...	16
NEW YORK: Pooled.....	Employer of 4 or more for 15 days.	Employer, 3 percent; but for employers subject to title IX tax, amount to equal 2.7 percent.	January 1939	3 weeks	...do.....	.5	\$7.....	16
NORTH CAROLINA: Pooled...	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent..	...do.....	2 weeks	...do.....	.5	\$5 or 1/2 of wages...	16
NORTH DAKOTA: Pooled, merit rating.	...do.....	...do.....	January 1939	...do...	...do.....	.5	...do.....	16
OHIO: Pooled, merit rating.	Employer of 3 or more at any one time.	...do.....	...do.....	3 weeks	...do.....	.5	None.....	3/ 16
OKLAHOMA: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	...do.....	December 1938.	2 weeks	...do.....	.5	\$8 or 1/2 of wages...	16

3/ Within 12 months.

State and type of fund	Size of firm	Contributions for 1938 (percentage of wages)	B E N E F I T S					
			Month first payable	Initial waiting period	Percentage of weekly wages	Maximum per week	Minimum per week	Duration (maximum times weekly benefit payable in 52 weeks)
OREGON: 0.5 percent pooled, remainder employer reserve.	Employer of 4 or more in any one day with pay roll of \$500 in any calendar quarter.	Employer, 2.7 percent.	January 1938	2 weeks	50 percent.....	\$15	\$7 or 1/2 of wages....	16
PENNSYLVANIA: Pooled....	Employer of 1 or more in 20 weeks.	...do.....	...do.....	3 weeks	...do.....	15	\$7.50.....	13
RHODE ISLAND: Pooled....	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent; employee, 1.5 percent on wages up to \$3,000 per employer.	...do.....	2 weeks	...do.....	15	\$7.50 or 1/2 of wages.	20
SOUTH CAROLINA: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	July 1938...	..do..	...do.....	15	\$5 or 1/2 of wages....	22.5
SOUTH DAKOTA: 5/8 employer reserve, remainder and earnings pooled.	...do.....	...do.....	January 1938	3 weeks	...do.....	15	...do.....	14
TENNESSEE: Pooled, merit rating.	...do.....	...do.....	January 1938	..do..	...do.....	15	...do.....	16
TEXAS: Pooled, merit rating.	...do.....	...do.....	...do.....	2 weeks	...do.....	15	...do.....	16
UTAH: Pooled, merit rating.	Employer of 4 or more in 20 weeks.	...do.....	...do.....	..do..	...do.....	15	\$7 or 1/2 of wages....	15
Vermont: Pooled with merit rating or employer reserve as employer elects.	Employer of 8 or more in 20 weeks.	...do.....	...do.....	3 weeks	...do.....	15	\$5 or 1/2 of wages....	14
VIRGINIA: Pooled.....	...do.....	...do.....	...do.....	2 weeks	...do.....	15	\$3.....	16
WASHINGTON: Pooled, merit rating.	...do.....	...do.....	January 1938	..do..	...do.....	15	\$7 or 1/2 of wages....	16
WEST VIRGINIA: Pooled, merit rating.	...do.....	...do.....	January 1938	..do..	...do.....	15	\$5 or 1/2 of wages....	12
WISCONSIN: Employer reserve; earnings from investment pooled. Exempt plans for government units.	Employer of 8 or more in 18 weeks.	...do.....	July 1938...	3 weeks	...do.....	15	None..	20
WYOMING: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	...do.....	January 1938	2 weeks	50 percent.....	15	\$7 or 1/2 of wages....	14

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